

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE THOTTATHIL B.RADHAKRISHNAN

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

OP.No. 32647 of 2000(J)

PETITIONER:

**M.RAVINDRANATHAN,
MAKKIYIL HOUSE,
CHAMBAKARA P.O.,
KARUKACHAL, KOTTAYAM.**

**BY ADV. SMT.I.SHEELADEVI
SRI.REJI RAMACHANDRAN**

RESPONDENTS:

- 1. KERALA STATE ELECTRICITY BOARD REPRESENTED BY ITS
SECRETARY, VYDHYUTHI BHAVAN, PATTOM,
THIRUVANANTHAPURAM.**
- 2. CHIEF ENGINEER (H.R.D.),
KERALA STATE ELECTRICITY BOARD,
VYDHYUTHI BHAVAN, PATTOM, THIRUVANANTHAPURAM.**
- 3. EXECUTIVE ENGINEER,
ELECTRICAL DIVISION,
KERALA STATE ELECTRICITY BOARD, VAIKOM.**

**BY ADV. SRI. C.K.KARUNAKARAN, SC, KSEB
SRI.GEORGE.C.GEORGE,SC,IT**

**THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 30/11/2007 ALONG WITH R.P.NO.889 OF 2007, THE COURT
ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

- EXT.P1: COPY OF THE INCOME TAX RETURN OF THE ASSESSMENT YEAR 2000-2001 SUBMITTED BY THE PETITIONER.**
- EXT.P2: COPY OF THE COMMUNICATION NO.GA.X /PRE-AUDIT OBJ./1506/ 29/09/99 DTD. 16/09/99 OF THE ACCOUNTS OFFICER OF THE 1ST RESPONDENT.**
- EXT.P3: COPY OF THE REPLY DTD. 23/01/2000 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXT.P4: COPY OF THE JUDGMENT DTD. 5./10/2000 IN O.P.22768/2000 OF THIS HON'BLE COURT.**
- EXT.P5: COPY OF THE UNSIGNED COMMUNICATION NO.EB5/PA/2000/2040/ 30/09/2000 ISSUED BY THE 3RD RESPONDENT.**
- EXT.P6: COPY OF THE COMMUNICATION NO.EB5/PA/2000-01/2426/ 6/11/2000.**
- EXT.P7: COPY OF THE T.D.SCERTIFICATE ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.**
- EXT.P8: COPY OF THE RELEVANT PAGE OF THE AQUITTANCE ROLL.**

/TRUE COPY/

P.A.TO JUDGE

Kss

THOTTATHIL B.RADHAKRISHNAN, J.

O.P.No.32647 OF 2000

Dated this the 24th day of July, 2007

JUDGMENT

The complaint of the petitioner is that there had been unauthorised or excessive deduction of income tax from the amounts payable to him. Learned counsel for the K.S.E.Board states that the amounts deducted have been credited to the Revenue. Under such circumstances, after hearing learned counsel for the petitioner, learned Government Pleader and learned standing counsel for Income Tax Department, this writ petition is disposed of directing that if the petitioner files a revised return for the relevant period in question and produces the T.D.S. certificate, the Income Tax Department will consider refunding the amounts found due, on appropriate indemnity being executed by the petitioner in favour of the Income Tax Department. Necessary statutory application to condone delay will also be filed, if necessary, and such application will be taken into consideration by the competent authority. The T.D.S. certificate will be issued by the Board within a period of one

month from now and the petitioner shall file return as aforesaid within a period of two months from now. In such event, the Income Tax Department will make an endeavour to dispose of the matter as expeditiously as possible.

Sd/-

THOTTATHIL B.RADHAKRISHNAN,
Judge

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JUDGMENT

24TH JULY, 2007.

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